EXHIBIT 7

SACIS (Rev. 1/84) Services has Civil Cons		
	Issued by the	
United St	ATES DISTRICT COUR	T
Southern	DISTRICT OF Chio	
Scott Dalesandro et al. SUBPOENA IN A CIVIL CASE V.		
International Paper Co.	Case Number:	C-1-01-109
TO: Smart Papers ILC Milton Lewis 601 North B Street Hamilton, Chio 45013		
G YOU ARE COMMANDED to appear in the I testify in the above case.	United States District court at the place,	date, and time specified below to
PLACE OF TERTIMONY	r seco	COURTROOM
	1	DATE AND TIME
G YOU ARE COMMANDED to appear at the p in the above case.  HACE OF DEPORTION		TOAY AND SAY
Graydon, Head & Ritchey LLP, 1900 : St. Cincinneti Chio		Nov. 18, 2003 at 1:00 p.m
G YOU ARE COMMANDED to produce and puplace, date, and time specified below (list doct		owing documents or objects at the
See Exhibit A.	ų a	
Graydon, Head & Ritchey LLP, 1900	5th Third Ctr., 511 Walnut	SAF GAASIAG
St., Cincinnati, Onio 45202	₹	Nov. 18, 2003 at 1:00 p.m
G YOU ARE COMMANDED to permit inspect	ion of the following premises at the dat	•
Managa	·	DATS AND THAT
Any organization not a party to this suit that is suit directors, or managing agents, or other persons who of the matters on which the person will testify. Federal I ISSUING OFFICIAL AND TURE AND THE (INDICATE IF	onsent to testify on its behalf, and may see	all designate one or more officers, forth, for each person designated,
BRUNG OFFICE'S NAME ADDRESS AND PHONE NUMBER Mike Roberts, Ohio Bar No. 0047129, 1900 5th Third Ctr., 511 Walmut St.		
	J Kalan of Criff Francisco, Fan C & D on back page	

## Holidays

Eligible employees will receive holiday pay for the following named holidays:

New Year's Day
Good Friday
Day after Thanksgiving Day
Memorial Day (Monday)
Christmas Eve
Christmas Day
Labor Day

Two (2) personal, floating or designated holidays.

The Company reserves the right to designate a set holiday, or holidays, for any of the two personal, floating or designated holidays.

# **VACATIONS**

## Eligibility

Active salaried employees are eligible for vacation based on their length of service with Smart Papers. Employees must work at least one (1) day in a year to receive any vacation in that year.

# Length of Vacations

The number of weeks of vacation for the current year is calculated as of December 31 of the prior year. The following table summarizes the current vacation schedule. Employees who formerly worked for International Paper B Street Mill as of the Closing of the transaction to sell the assets of the Mill to Smart Papers will be granted service credit for vacation eligibility up to the maximum of 4 weeks starting in 2002:

Length of Continuous Service as of Dec. 31	Length of Vacation
l year, but less than 2 years	l week
2 years of service but less than 8 years	2 weeks
8 years of service but less than 15 years	3 weeks
more than 15 years	4 weeks

Employees hired before July 1, will be entitled to one (1) week of vacation during the year in which they are hired after they have completed six (6) months of employment. Employees hired on or after July 1, will not be entitled to any vacation during the calendar year in which they are hired, but will be entitled to two (2) weeks of vacation after they have completed six (6) months of employment.

Filed 12/12/2003

Notwithstanding the above, employees hired by Smart Papers who worked for International Paper B Street Mill as of the Closing of the transaction to sell the assets of the Mill to Smart Papers, shall retain all earned but unused vacation that they earned under International Paper's vacation plan in effect as of the Closing. Such employees shall be permitted time off for those vacation days at reasonable times as approved by the Company, and the employees shall receive vacation pay for such time off at the rate that such employees would have received as of the day prior to Closing for accrued unused vacation earned prior to but not after the Closing. This one-time retention of prior annual unused vacation is totally separate and apart from the Smart Papers' vacation policy described in the other paragraphs of this section. The Smart Papers' vacation policy described in the other paragraphs of this section governs all vacation time earned after the Closing.

Vacation pay does not count as hours worked for overtime calculation.

### Non-Accumulation - Non-Accrual

Neither vacations nor vacation pay shall carry over from one calendar year to the next, except for unused vacation retained by employees who formerly worked for International Paper as of the closing of the sale of the mill to Smart Papers. Any unused vacation, (except that carried over from International Paper) will be paid by March I following the year in which it is earned.

It should be noted that vacation is a benefit earned through continuing employment, and entitlement to vacation pay is conditioned upon active employment. Upon separation from employment, employees will receive pay for all earned and unused vacation as of the date of their separation from employment, but not for the vacation they would have earned for the remainder of the year. Such employees will receive their vacation paid on a pro-rata basis, at the rate of 1/12 for each month they actually worked during the year.

### **PAY PERIOD**

The pay period for salaried employees will be semi-monthly on the 15th and last day of the month, but can be changed by the company at any time with reasonable notice. Direct deposit is available to employees who wish to take advantage of this service. Direct Deposit may be required at the discretion of the company.